

EDUCATION SECRETARIAT

Dated 21st April 1947.

No. E. 7644—Uni. 87-46-6. Mr. Nisbett, Bangalore Woollen, Cotton and Silk Mills Co., Ltd., Bangalore, is nominated as a non-Official Member of the Board of Management of the Sri Krishnarajendra Silver Jubilee Technological Institute, reconstituted under Notification No. E. 6823—Uni. 87-46-2, dated 19th March 1947 for a period of three years, in place of Mr. W. D. Scott, resigned.

K. THIPPERUDRIAH, *Edn. Secy.*

LAW SECRETARIAT.

Dated 18th—21st April 1947.

No. FI. 7608—I. T. 28-46-7. The following draft rules which the Government of His Highness the Maharaja propose to make in exercise of the powers conferred by Section 27 of the Mysore Excess Profits Tax Act, 1946 (XI of 1946), are hereby published for the information of all persons likely to be affected thereby, as required by the said section.

Notice is hereby given that objections or suggestions, if any, may be forwarded to the Legal Remembrancer and Secretary to Government, Law Department, on or before 29th April 1947 for consideration.

Objections or suggestions received after the said date will not be considered.

*Draft Rules.*EXCESS PROFITS TAX (POST-WAR REFUNDS)
RULES, 1946.

In exercise of the powers conferred by Section 27 (2) (d) read with Section 4 (2) of the Mysore Excess Profits Tax Act, 1946, the Government of His Highness the Maharaja of Mysore, are pleased to make the following rules:—

1. An application for refund of the Excess Profits Tax repayable under sub-section (2) of Section 4 of the Act shall be made in the form (Form E. P. 21) appended to these rules to the Excess Profits Tax Officer, not later than 31st March 1948, and that officer shall as soon as practicable refund the amount due under the Act, together with simple interest at 2 per cent per annum to the person who paid the tax;

Provided that,—

(i) in the case of an individual who, at the time when the amount is refundable, is dead, refund shall be made to the person, who under a letter of administration, probate or succession certificate is entitled thereto;

(ii) in the case of a company which, at the time when the amount is refundable, is in course of winding up, refund shall be made to the liquidator of the company;

(iii) in the case of a Hindu undivided family which, at the time when the amount is refundable, has been disrupted, the refund shall be made to the person or persons to whom the amount was assigned upon such disruption;

(iv) in the case of a firm, the constitution of which at the time when the amount is refundable, is different from the constitution during the chargeable accounting period in respect of which the amount was paid, refund shall be made to the firm as constituted when the refund is due and

(v) in the case of a firm which, at the time when the amount is refundable, is no longer in existence, refund shall be made jointly to the persons who were partners in the firm during the chargeable accounting period in respect of which the amount was paid, or to any person jointly nominated by them to receive the refund, with the substitution in the case of a deceased partner of the administrator or other legal representative.

Provided further that, if the identity of the person entitled under the preceding provisions to receive a refund is in dispute or if any substantial question of title is, in the opinion of the Excess Profits Tax Officer, involved, such officer may require the production of an order of the competent Civil Court, determining the person entitled to receive the refund or any part thereof.

2. Any refund made in accordance with Rule 1 shall be deemed to be a full and valid discharge of the liability of the Government under the Act and the person to whom the refund is made shall be responsible for any liability arising out of a claim by any other person in respect of such refund.

ANNEXURE.

to Notification No. FI.

Dated, Bangalore,
the 18th April 1947.

"FORM E. P. 21."

Application for the refund of the Excess Profits Tax repayable under sub-section (2) of Section 4 of the Excess Profits Tax Act, 1946.

To

The Excess Profits Tax Officer at

The following sums have been paid as Excess Profits Tax by.....under Treasury Challans Nos.....dated.....Under Section 4 (2) of the Excess Profits Tax Act, 1946, one-third of the aforesaid sums are refundable not later than the 31st March 1948.

SCHEDULE OF TAX PAID AND REFUND DUE.

Chargeable Accounting Period		Excess Profits tax charged and paid.	Date (s) on which the tax was paid.	One-third of the amount refundable.
Commencing	Ending			

I/We do hereby pray for a refund of the amount together with interest thereon at 2 per cent under the provisions of Rule 1 of the Excess Profits Tax (Post-War Refunds) Rules 1946.

I/We hereby agree that the payments authorised may be treated as provisional subject to re-adjustment in due course on the basis of audited figures, and I/We hereby undertake to repay the excess amount, if any, refunded by Government either in respect of tax paid by me/us, or in respect of the relative interest thereon.

I/We further agree that if any claim is made by any other person in respect of the amount refund of which is claimed hereby, I/We shall be responsible therefor,

Signature and Address of each claimant.

Signature	Address	Capacity*	Date
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*NOTE—The application and verification are to be signed.

- in the case of an individual, by the individual himself,
- in the case of an individual who is dead, by the person who, under a letter of administration, probate or succession certificate, is entitled to the refund.
- in the case of Company or any other public body, by the principal officer, as defined in sub-section (12) of section 2 of Mysore Income-tax Act, 1923.
- in the case of a company which is in the course of winding up, by the liquidator of the company,
- in the case of Hindu Undivided family by the head of the family,
- in the case of a Hindu Undivided family which is disrupted, by the person or persons to whom the amount was assigned at the time of the disruption,
- in the case of a firm, by any partner.
- in the case of a firm which has ceased business, by all the partners constituting the firm during the relevant chargeable accounting period with the substitution in the case of a deceased partner of the administrator or other legal representative.

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S. KANAKARATNARAJ, *Law Secy.*

Dated 22nd April 1947.

No. R. L. 1222—L. C. 32-46-17. Whereas a vacancy has arisen in the following Constituency of the Legislative Council consequent on the resignation of Mr. C. B. Taylor, a member elected to the Legislative Council from the aforesaid constituency.

Sl. No.	Name of the Constituency	No. of seats.
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Mining Constituency ... 1

Now therefore in pursuance of the provisions of rule 66 of the Legislative Council Rules, 1940, the Government of His Highness the Maharaja are hereby pleased:—

(a) to call upon the said constituency to elect in accordance with the said rules before the 28th May 1947, one member to fill the aforesaid vacancy,

and

(b) to appoint the following dates for several stages of election.

BYE-ELECTION 1947.

1	Presentation of the notice of candidature in the Office of the Returning Officer. (Secretary, K. G. F. Mining Board, Oorgaum).	Monday 5th May 1947. (Before 3 P.M.)
2	Scrutiny of the notices of candidature	Wednesday 7th May 1947.
3	Withdrawal of the notice of candidature	Thursday 8th May 1947. (Before 8 P.M.)
4	Poll	Sunday 18th May 1947.

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Dated 22nd April 1947.

No. R. L. 1225—L. C. 3246-18. The calendar of events pertaining to the Bye-election to the Legislative Council in the following constituency is hereby published for general information.—

Legislative Council.

Sl. No.	Name of the Constituency	No. of Seats
1	Mining Constituency	1

The attention of the Secretary, Kolar Gold Fields Mining Board, Oorgaum, who is the Returning Officer of this constituency, is hereby invited to the several events specified below and the dates fixed for the same and he is requested to kindly take necessary steps to carry out the programme and keep within the time prescribed for the several events.

BYE-ELECTION 1947.

- 1 Presentation of the notices of candidature in the Office of the Returning Officer, (Secretary Kolar Gold Fields Mining Board Oorgaum).
3 P.M. 1st May 1947.
- 2 Scrutiny of the notices of candidature
Wednesday, 7th May 1947.
- 3 Withdrawal of the notices of candidature
Thursday, 8th May 1947, (Before 9 P.M.)
- 4 Publication of the list of candidates with symbols, if any, in the Office of the Returning Officer.
Thursday 8th May 1947, (Before 5 P.M.)
- 5 Poll
Sunday, 18th May 1947.
- 6 Report of the result of election to Government
Not later than Thursday, 22nd May 1947.
- 7 Publication of the result of election in the Gazette
Thursday, 29th May 1947.

S. KANAKARATNARAJ,
Legal Member and Law Secy.

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